HT 03-006



Serial No. 10/661,038

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TO:

Commissioner for Patents

P. O. Box 1450

Alexandria, VA 22313-1450

FROM:

Saile Ackerman LLC

28 Davis Ave.

Poughkeepsie, N. Y. 12603

SUBJECT:

Serial #:

10/661,038

File Date:

09/12/03

Inventor:

Cheng T. Horng

Examiner:

McDonald, Rodney Glenn

Art Unit:

1753

Title:

Process And Structure To Fabricate Spin Valve

Heads For Ultra-High Recording Density Application

RESPONSE TO OFFICE ACTION

This is in response to the office action dated 07/19/2006. Please amend the above identified application for patent as follows:

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents P. O. Box 1450, Alexandria, VA 22313-1450, on:

Signature C

10/5/04

Stephen B. Ackerman, Reg. No. 37,761

Amendments to the Claims are reflected in the listing of claims that begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.